

27 August 1976

FINANCIAL ADMINISTRATION

OFFICE OF FINANCE NOTICE NO. 6-1Q

SUBJECT : General - Allotment Accounting Procedure

Specific - Unliquidated Obligations Applicable
to Lapsed Appropriations (FY 1974
and Prior Years - 'M' Account)

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REFERENCE: [REDACTED] Paragraph 16b

1. Each office is requested to prepare and furnish to the Office of Finance a report of valid unliquidated obligations as of 30 September 1976 applicable to Fiscal Year 1974 and prior year appropriations. This report should include all valid obligations as of 30 September 1976, including any valid obligations not previously recorded.

2. Preparatory to compiling this report, it is suggested that the following action be taken:

- a. Request field installations to report, by fiscal year, all unliquidated obligations applicable to FY 1974 and prior years which are still valid.
- b. Review all unliquidated obligations for FY 1974 and prior years and determine those still valid.

3. Reports should be transmitted to Accounts and Analysis Division (AAD), Office of Finance, 513 Key Building. They should consist of:

- a. An original only (except as specified in Paragraph 7 below) of the All Purpose Obligation Document (APOD) for each FY 1974 and prior year unliquidated obligation which is being reported. In addition to the other data elements required or desired on the APOD, the fiscal year of the 'M' (field 20) and the Agency code (field 21) should be completed when applicable.
- b. An original only of a covering memorandum summarizing total obligations by fiscal year. The memorandum should contain a certification that the documents are correct and that each obligation reported is valid and supported by proper documentation. In the event there are no obligations which require reporting in accordance with this notice, a memorandum so stating is requested.

4. Under established practice all FY 1974 and 'M' years obligations will be dropped at 30 September 1976 (in lieu of 30 June) and will not be re-established until appropriate APOD's are recorded. Any expenditure entry recorded after 30 September will be rejected unless an obligation has been established.

5. A unique situation exists this year because of the General Accounting System (GAS) conversion. This conversion to GAS will not be completed until approximately 22 October 1976, with updating (recording October transactions) to begin as soon thereafter as possible. At that time and daily thereafter obligations will be recorded prior to recording corresponding expenditures.

6. It is believed that many of the Offices can take advantage of that time interval and submit the reports required by paragraph 3 in time to permit re-establishment of 'M' obligations before the October undating commences and thus avoid the special procedure described in paragraph 7 below.

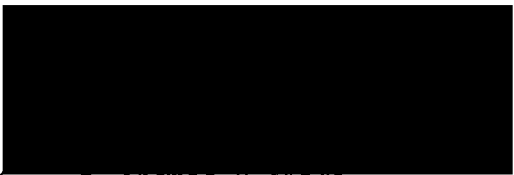
- a. Each office is encouraged, therefore, to submit the reports requested in Paragraph 3 above to arrive in AAD no later than 21 October 1976. This may be accomplished by preparing APOD's on the basis of information in the 31 August, or even the 31 July, Obligation Status Report (OSR) and updating the package when the 30 September OSR is received, which should be 5 or 6 October.
- b. The Office of Finance will process the APOD's immediately upon receipt of the report from each component and will record the obligations in the initial GAS updating on or about 22 October. The necessary review and summary and formal validation of the aggregate total will be made after all reports have been received and processed.

7. If submission of the APOD's and memorandum cannot be made by 21 October, the following procedures will apply for 'M' expenditures vouchered from 1 October 1976 until the reports requested in Paragraph 3 are submitted:

- a. Decentralized Offices. When a voucher reflecting an 'M' expenditure is prepared during this period, an APOD for the total applicable 'M' obligation should be prepared in duplicate, and the original submitted with the expenditure voucher. The copy of each such APOD should be clearly marked: "PROCESSED _____ (date) _____". These copies should be grouped separately and forwarded with those original APOD's (as requested in Paragraph 3a above) that support all other obligations for which no expenditure transactions have been recorded. All amounts should be included in the summary reports required by Paragraph 3b.

- b. Central Office of Finance. Those "M" expenditure documents processed during this period will be rejected and returned to the Chief, Data Base Management Branch, A&A Division, who will request the appropriate APOD from the B&F office concerned and will resubmit the expenditure document upon receipt of the original APOD. Copies of these APOD's should be submitted in accordance with the instructions contained in Paragraph 7a above.
- c. If Paragraph 7 procedures are applied, the Paragraph 3a report will consist of original APOD's for obligations for which no expenditure has been recorded since 1 October 1976 and copies of APOD's previously submitted to cover expenditures recorded after 1 October.

8. To the maximum extent possible reports (Paragraph 6) should be submitted so as to be received by AAD by 21 October 1976. All others (Paragraph 7) should be submitted in time to be received by AAD before 15 November 1976 so that verification, summary and formal approval can be accomplished in time for submission of the budget.


Thomas B. Tate
Director of Finance

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